

## 1/4th Pound - "Hamilton" Division - Red Warehousing Stamps - 63 x 47 mm. - 1880 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these 'small' stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The *large* stamp was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction, and thus only about half of the 1/4th pound Hamilton Division stamps were used.

Chris Ryan's research indicates that *William Patton* was the Collector at Hamilton from July 1st 1871 until June 13th 1879, when he was succeeded by *C.G. Fortier*. These Hamilton Division stamps must post-date 1879 since they are inscribed with *C.G. Fortier* as Collector.

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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 43,500 copies of "1/4 lb. W. H. E. Red Tobacco" were delivered. Prior to 1874, these would be "Division Open".
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Red Tobacco" were delivered. These were for "Montreal" and "Toronto".
<b>3rd BABN Contract</b> (1878-1886)	John McKay reports that 106,500 copies of 1/4 lb., Red, "General" were delivered - probably 50,000 of these were for "Windsor" and 25,000 were for the "Hamilton" Division.

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### --- The "theoretical" control number range on the 1/4th pound "Hamilton" Division red Warehousing stamps ---

**RM-124** - 1/4 pound, Hamilton, red, on *block wmkd* medium wove - 4 mm. blue controls - **00001 to 25000**

### --- The "actual" control number range, as recorded to date ---

**RM-124** - 1/4 pound, Hamilton, red, on *block wmkd* medium wove - 4 mm. blue controls - **04789** - a single copy

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--- 1/4 Pound - "Hamilton" Division - Red - Warehousing Stamps - 63 x 47 mm. - 1880 ---

--- recess printed on *block watermarked* medium wove at Montreal under the 3rd BABN Contract - design 63 x 47 mm ---

--- perf 12 - with 4 mm. blue controls - scanned at 100% scale - inscribed *C. G. Fortier Coll. I.R.* ---

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The catalogue lists this recess printed red 1/4th pound "Hamilton" Division "Currency" stamp as follows:

**RM-124** - 1/4th pound, Hamilton Division, red, perforated 12, on *block watermarked* medium wove,  
with 4 mm. blue controls - inscribed *C. G. Fortier Coll. I. R.*

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★**RM-124** - 1/4 pound, Hamilton, red, perforated 12, on *block wmkd* medium wove, with control number **04789**,  
excised in 2- 80 from July 1880 by Licensee # 1, with W. H. Entry No. 189

**04789** ★      07/80      RM-124      1/4th pound, Hamilton Division, on block wmkd horizontal mesh wove,  
dated 2 - 80 by Licensee # 1, with W. H. Entry # 489

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★**RM-124n** - 1/4 pound, Hamilton Division, red, perf 12 (clipped), on *block wmkd* medium wove *without* control numbering,

The collection contains many of these clipped imperforate **TP** stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations on this *control-free* stamp prior to releasing it.

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